4. No exemption from payment of fees shall be allowed in respect of any bus.

5. No refund of the Stand fee recovered shall be made under any circumstances.

Notification dated 23rd September 1952.

No. C1. 44—52-53. It is hereby notified for information of the public of the Shimoga Town that the Town Municipal Council, Shimoga, have resolved at their ordinary General Meeting held on 29th August 1952 to bring into force in this Town the draft rules and bye-laws relating to Professional Tax in Shimoga Town as amended hereto framed by them under Section 48 (1) (i) of the Mysore Town Municipalities Act of 1951. The Draft rules and bye-laws are also kept in the office for inspection by the public on all working days during the office hours from 11 A.M. to 5 P.M. Any inhabitant of this town objecting to the adoption of these rules and bye-laws or suggestions with respect to the draft rules and bye-laws may prefer his objection in writing to the President within one month from the date of publication of this Notification. Any objection or suggestion received after the due date will not be taken into consideration.

Draft Rules framed under Section 46 (1) (*h*) readwith Section 61(*h*) (*XI*) of the Mysore Town Municipalities Act, 1951, for the levy and collection of a tax on arts, professions, trades and callings and on offices and appointments in the Town Municipality, Shimoga.

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1. Every person who, within the Municipal limits, exercises a profession, art or calling or holds an office or appointment public or private or is employed in or engages himself in any capacity in or exercises any profession or trade or calling and every person falling under any of the denominations shown in Schedule I appended to these Rules shall pay the tax at the rate specified in the said schedule as payable by persons of the class in which such person will be placed. The persons who are getting income of less than Rs. 100 per month shall be exempted from this rule.

2. The tax shall be payable in advance in two equal half yearly instalments in April and October every year (or in one lumpsum if the assessee so desires).

3. No person shall be liable to be taxed under these Rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or an appointment for a period of less than sixty days in the aggregate within the Town.

4. When a person exercises more than one profession or art or engages in more than one trade or calling whether under the same name or under different names, or holds more than one office or appointment, the tax shall be calculated on his aggregate income from all such sources.

5. On or before 1st April and 1st October every year, an assessment list in the form specified in Schedule II shall be prepared. The list will be subject to revision half yearly or yearly as may by decided by the Municipal Council.

6. Any person who has paid the tax for the whole half year or year and who ceases during such period to be liable to assessment, shall be entitled to a refund of not less than half the assessment:

Provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession art, trade, or calling or office or appointment has been given to the President, Municipal Council and no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

SCHEDULE I

(*See Rule* 1.)

Rates of tax on arts, professions, trades and callings.

Class I.

Every person holding any office or appointment public or private or employed in any capacity, whose pay, salary or pension amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to one thousand rupees a month or upwards :—

Yearly Rs. 50.—

(i) Carrying on business as a Company;
(ii) Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, auctioneers and commission agents;
(iii) Bankers, money lenders, money changes, and pawn brokers;
(iv) Editors and proprietors of newspapers;
(v) Brokers and dealers in securities, shares or bills of exchange;
(vi) Practising barristers, advocates, High Court vakils, solicitors, attorneys, pleaders and Law Agents;
(vii) Practising medical practitioners of all kinds including hakims and vaidyas;
(viii) Dentists and Veterinary Surgeons;
(ix) Owners and farmers of markets and toll farmers;
(x) Architects and Civil Engineers;
(xi) Keepers of hotels, lodging houses or boarding houses;
(xii) Builders and surveyors;
(xiii) Owners of mills, warehouses, printing presses, oil presses, cotton presses and other presses, and factories of all kinds;
(xiv) Professional artists, photographers, actors, owners or managers of circuses of theatrical companies, musicians and dancers;
(xv) Dealers in animals or vehicles, and owners or keepers of livery stables or hackney carriages;
(xvi) Artizans.

Class II.

Every person described in Class I above, whose pay or salary or pension amounts, or whose income is estimated to amount to five hundred rupees a month or onwards, Rs. 25.

Class III.

Every person described in Class I whose pay, salary or pension amounts or whose income is estimated to amount to three hundred rupees a month or upwards, Rs. 12.

Class IV.

Every person described in Class I, whose pay or salary amounts or whose income is estimated to amount to two hundred rupees a month or upwards, Rs. 8.

Class V.

Every person described in Class I whose pay or salary amounts or whose income is estimated to amount to one hundred rupees a month or upwards Rs. 4.

NOTE.—The foregoing classification is subject to the following provisions, namely :—

Proviso 1. No owner of cotton press shall be placed in any class below Class II.

Proviso 2. No wholesale trader, banker, barrister, advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, mill-owner or factory, owner shall be placed in any class below class III.

Proviso 3. No abkari renter (other than a mere liquor shop-keeper) editor, or proprietor of a Newspaper, broker or other dealer in securities, shares or bills of exchange and no pleader, medical practitioner (other than a hakim or vaidya, dentist or veterinary surgeon) shall be placed in any class below Class IV.

Proviso 4. No boatowner, auctioneer, money-lender, owner or farmer of a market, toll farmers, keeper of a hotel, lodging house or boarding house and no builder, surveyor or owner of a warehouse or press (other than a cotton press or oil, press) shall be placed in any class below Class V.

SCHEDULE II.

Profession Tax Assessment.

(*Rule* 5.)

Shimoga Town Municipality.

Division No.....

No.	Name of party	Assessment in previous year		Occupation Address	Monthly or annual income or other basis of assessment	Proposed assessment		Name and address of the party	Nature of profession, art, trade or calling followed or office or appointments held	Date from which profession, etc., is followed	Monthly income		Remarks
		No	Amount Rs.			Class Number	Amount Rs.				Included in the last return	During the current year	

Name of the Town. Signature of the party.

Draft bye-laws framed under Section 48 (1) (i) of the Mysore Town Municipalities Act, 1951, for enforcing the supply of information regarding ordinary liability to tax on professions, arts, trades and callings and on offices and appointments.

1. On the written requisition of the Municipal President or of such person or persons as may be authorised by him from time to time in this behalf—

(i) Every person engaged in or exercising any profession, art, trade or calling or holding any office or appointment within the limits of the Town Municipality shall, within fifteen days after the receipt of such requisition, furnish a statement under his signature in writing in the form appended to these bye-laws showing his income for the required year or years.

(ii) Every occupier of any building or land within the Town Municipal limits shall furnish, within a week of the requisition, a list in writing containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, officer or appointment of every such person.

2. Every employer or the head or Secretary or Manager of any public or private office or of a firm, or company or association shall, within the 15th of April and 15th of October every year furnish—

(a) a list in writing of the names of all persons employed by such employer or by such office, firm, company, or association with a statement of the salary or income of each of such employed persons; and

(b) the particulars in regard to any company of which such employer, head, Secretary or Manager, as the case may be is the agent.

3. Notwithstanding anything contained in these bye-laws every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the Town Municipal limits who has not been required to furnish a return under the bye-law shall, within fifteen days of so commencing, give information of the fact to the President or other persons authorised by him in this behalf.

4. Every person who is liable to the tax and who shall change either the designation of the firm or the nature of his profession art, trade or calling or office or appointment or his place of business, shall within fifteen days of such change give intimation thereof to the President or other person authorised by him in this behalf.

5. Any infringement of these bye-laws by any person shall be punishable with fine which may extend to Rupees fifty.

FORM OF RETURN.

True Return furnished by.....
Under the bye-laws framed by the Shimoga Town Municipal Council, under Section 48 1 (i) of the Mysore Town Municipalities Act, as to the liability to tax on profession, art, trade or calling and on offices and appointments for the year ended.....

Notification dated 23rd September 1952.

No. C1. 45—52-53. It is hereby notified for information of the public of the Shimoga Town, that the Town Municipal Council, Shimoga, have resolved at their Ordinary General Meeting held on 29th August 1952, to bring into force in this town the draft rules and bye-laws for regulating the use of any place as a hotel, restaurant, eating house, coffee house, or bakery, boarding house, or lodging house, or sweetmeat shop or for the manufacture of ice or ærated water in Shimoga Town as amended hereto framed by them under Section 46 (1) (4) of the Mysore Town Municipalities Act of 1951. The draft rules and bye-laws are also kept in the office for inspection by the public on all working days during the office hours from 11 A.M. to 5 P.M. Any inhabitant of this town objecting to the adoption of these rules and bye-laws or suggestions with respect to the draft rules and bye-laws may prefer his objection in writing to the President within one month from the date of publication of this Notification. Any objection or suggestion received after the due date will not be taken into consideration.

Draft rules framed under Section 46 (1) (h) of the Mysore Town Municipalities Act, 1951 (Mysore Act XXII of 1951) prescribing the fees to be charged for licences granted for the use of any place as hotel, restaurant, eating house, coffee house, or bakery, boarding house or lodging house or sweetmeat shop or for the manufacture of ice or ærated waters, the time at which and the mode in which the same shall be levied or payable and for granting refunds, etc.

1. For every licence granted under the bye-laws of Shimoga Town Municipality for the use of any place as a hotel, restaurant, eating house, coffee house, or sweetmeat shop, bakery, boarding house or lodging house or for the manufacture of ice or ærated water, fees shall be charged at the rates specified in the schedule to these rules, provided that the Municipal President, shall have the power to remit the licence fee wholly or partially in the case of a licence granted for a special occasion and for a period not exceeding a fortnight.

2. The full licence fee shall be paid in advance before the issue of the licece; provided that every appl cation for a licence shall be accompanied by the fee which according to the applicant is chargeable in respect of the licence applied for.

3. (i) In case of any doubt regarding the fee chargeable in respect of any licence, the President shall determine the fee after such inquiry and investigation as he may deem necessary.

(ii) The applicant for the licence shall furnish the President all such information as he may, by means of a written notice, require for the purpose of the aforesaid inquiry and shall produce all such documents in his possession or power as the President may require for such inquiry.

4. If the licence is refused the fee paid by the applicant for the licence shall be refunded, provided a claim for refund is referred within three months from the date of service of an endorsement refusing the grant of the licence.